

ARIZONA DEPARTMENT OF EDUCATION

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Superintendent of
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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 06-016

TO: School District Superintendents, County School Superintendents, Principals, and Head Teachers
FROM: Philip Williams, Deputy Associate Superintendent
DATE: September 15, 2005
SUBJECT: September 15, 2005 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64) - FY 2006 School Year

The September 15, 2005 apportionment reports for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact the Arizona Department of Education, Support Center at (602) 542-7378 or toll free at (866) 577-9636.

The following items have been included in the September 15, 2005 APOR calculations:

- **ADMS data:** FY05 Student Detail data successfully submitted and processed by ADE as of August 31, 2005. Contact Jeff Schmidt at 602.542.8239 or by email at (jschmid@ade.az.gov) if you have concerns regarding the student counts used in the calculation.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY06 Estimated ADM, SPED and ELL submitted to ADE by August 19, 2005.
- **Rapid Decline, Audit Expense Adjustment, and Type 03 HS Tuition:** All of these values have been updated based on your FY06 Adopted Budgets and Worksheets. Please refer to Worksheet A for the Rapid Decline calculation, Worksheets E and O for Type 03 HS Tuition, Worksheet G for the HS Type 03 Trans count, and Worksheet C for inclusion of your FY04 Actual Non Federal Audit Expenses recorded on the FY04 AFR.
- **District Assessed Valuations and Salt River Project Preliminary Voluntary Contributions:** Salt River Project preliminary values as well as district and county assessed valuation data from tax year 2005 have been included in the September 15, 2005 apportionment calculations. These values were taken from the State and County Abstract of the Assessment Roll (2005) and voluntary contributions submitted to the ADE by the Department of Revenue and SRP. These values will be revised prior to the December 15, 2005 apportionment to reflect the final assessed valuations and SRP Voluntary Contributions determined for tax year 2005.
- **Transportation Support Level:** Revised Route and/or Vehicle Inventory Report adjustments submitted after July 10, 2005 are reflected in the September 15, 2005 equalization calculation.
- **FY05 Type 03 HS Tuition Adjustment:** This dollar amount has been included as an above the line adjustment on your FY06 APOR 64 report. These adjustments to the Type 03 tuition were made based on your final FY05 Budget Revision, page 7 of 8, line 1c. Positive adjustments are included in your September 15, 2005 apportionment. Negative adjustments will be apportioned out throughout the remainder of FY06. Please note that these adjustment amounts will be considered when School Finance calculates your FY05 budget. Adjustments, plus or minus, will be reflected in the budget balance carry forward as calculated on the FY 2005 BUDG75.
- **FY05 Sudden Growth Correction:** Please note that the FY05 Student Data Submission deadline of August 31, 2005 has passed. The FY05 Sudden Growth amounts will be recalculated state wide in time to be included in the December 15, 2005 apportionment. Once these calculations are complete, you will be notified of your corrected growth amount and it will be included in your Budget Balance Carry forward Calculation (BBCF) into FY06 and will be included on the FY05 Budg75 report. This corrected amount may then be included in your FY06 Budget Revisions.

If you have any questions regarding the content of your reports please contact Bonnie Betz at 602.542.8253 or by email at bbetz@ade.az.gov. Any questions or concerns may also be emailed to the School Finance Inbox at schoolfinance@ade.az.gov.